

City Of Dalton Occupational Tax Instruction Sheet

- The **City Of Dalton** Does Not Issue Business Licenses. Our Current Method Of Taxation Is Occupation Tax.
- All Businesses Located Within The City Limits Of Dalton Must Obtain An Occupational Tax Certificate.
- For A New Business Or Practitioner, The Number Of Employees For It's First Calendar Year Of Doing Business Shall Be Deemed To Be The Number Of Employees As Of The Commencement Date Of The New Business Or Practitioner For The Purposes Of The First Year Occupation Tax Only. In The Second Calendar Year Of Business For Such New Business Or Practitioner The Number Of Employees Shall Be Determined As The Lesser Of The Number Of Actual Employees In The Previous Year As Of The Filing Date For That Year And The Number Of Employees In The Current Year As Of The Date Of Filing.
- To Obtain An Occupational Tax Certificate, An Occupational Tax Return Must Be Completed. The Occupational Tax Certificate Return Can Be Obtained From The City Of Dalton Clerk's Office Located At 300 West Waugh Street 1st Floor West Or At www.cityofdaltonga.gov.
- Complete The Occupational Tax Certificate Return In Its **Entirety**.

VERY IMPORTANT PLEASE READ

- A **Georgia Sales Tax Number** Is **Required** Prior To The Issuance Of An Occupational Tax Certificate (if applicable). If You Need Assistance, Please Contact The Department Of Revenue At 1-877-423-6711 Or One Of Their Regional Offices Found At The Following Website:
<https://dor.georgia.gov/>
 - We Now **Require** A **North American Industry Classification System (NAICS) Code**. NAICS Codes Are Numbers That Indicate Your Primary Line Of Business. There Is A Code For Limited Service Restaurants One For Full-Service Restaurants, One For Maid Services (Use The Lookup Term "Janitorial"), Etc... **NAICS Is A Self-Assigned System. No One Assigns You A NAICS Code.** Use <http://www.naics.com> To Find Your Corresponded NAICS Code.
 - Under Georgia Law, Employers Must Now Register And Utilize The Federal Work Authorization Program known as E-verify. If Applicable We Now **Require** An **Employer's Federal Work Authorization Number** Prior To Issuance Of An Occupational Tax Certificate. For More Information Please Visit www.uscis.gov/everify or call 1-888-464-4218. **Enclosed is an E-Verify Affidavit, Please Complete it and Return it Along With Your Application.**
 - The State Legislature of Georgia is **Requiring** all Cities to **Verify Immigration Status** of all Occupational Tax Certificates Applicants. **Enclosed is a SAVE Affidavit, Please Complete it and Return it Along Your Application.**
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- Upon Receiving The Occupational Tax Return, The Clerk's Office Will Forward The 'Return' To The Building Inspector's Office For Approval. **Responsibility Of Scheduling An Inspection Will Fall On The Applicant.** The Applicant May Contact The Building Inspector At 706-275-7401 To Schedule An Appointment.
 - **Payment is expected at the time Occupational Tax Certificate Return is filed with the City Clerk's Office.**

- Once The Building Inspector's Office Receives The Occupational Tax Return, The Location Will Be Approved/Disapproved For Zoning, And An Initial Inspection Of The Premises Will Be Conducted. If The Location Is Approved, A Certificate Of Occupancy Will Be Issued. The Initial Inspection Is Free Of Charge, However The 1st Re-Inspection Of The Business Will Cost \$150.00 And The 2nd Re-Inspection Will Cost \$250.00. If The Business Is Not Approved For Either or Both Zoning Or Pass The Inspection An Occupational Tax Certificate Will Not Be Issued.
- A Certificate Of Occupancy Must Be Issued Prior To The Issuance Of An Occupational Tax Certificate.
- If Applicable, A Valid State Of Georgia Professional License Must Be Presented At The Time Applying For A Certificate. (Barbers, Cosmetologists, Dentists, Contractors, Etc). Certificates Will Not Be Issued Without One. (See Attached List)
- If Applicable, A Valid Food Permit Must Be Applied For By Calling The Health Inspector's Office at 706-272-2005 And/Or If Applicable, Registering With The Department Of Agriculture at <http://agr.georgia.gov> Or By Calling 404-656-3627. **Certificates Will Not Be Issued Without One.**
- If Applicable All Pawnbrokers/Precious Metals Dealers Must Register With The Police Department After Obtaining An Occupational Tax Certificate.
- All Payments For the Occupation Tax Certificates Will Be Taken At The City Of Dalton Clerk's Office. **The Clerk's Office Now Accepts Visa, MasterCard And American Express.** We Also Accept Checks Or Cash For Payment.
- All Occupational Tax Certificates Expire December 31st Of Each Year, Regardless Of The Date It Is Purchased.

The Cost Of An Occupational Tax Certificate Is As Follows:

- \$100.00 Administrative Fee Plus
- (1) For The First 25 Employees = \$20.00 Per Employee
- (2) For The Next 25 Employees = \$18.00 Per Employee
- (3) For The Next 50 Employees = \$16.00 Per Employee
- (4) For The Next 100 Employees = \$14.00 Per Employee
- (5) For The Next 300 Employees = \$13.00 Per Employee
- (6) For Each Additional Employee = \$12.00 Per Employee

Renewal Process

- Each Business Must Renew The Occupational Tax Certificate Each Year.
- An Occupational Tax Certificate Return Will Be Mailed To The Business In October Of Each Year For The Renewal Process.
- The Occupational Tax Certificate Return Is Due For Renewal Process By November 15th Of Each Year.
- Upon Receiving The Occupational Tax Certificate Return, A Statement Will Be Mailed In January.
- All Renewals Are Due And Payable On Or Before April 1st.

Sec. 26-39.

Evidence of state registration when required. Each person who is licensed under O.C.G.A. tit. 43 by the examining boards of the secretary of state's office shall provide evidence of proper and current state licensure before any city occupation tax certificate or regulatory fee certificate may be issued.

(Code 1983, § 12-28; Ord. of 11-6-1995, § 2(2)(12-28))

Sec. 26-40.

Evidence of qualification required if applicable. (a) Any business required to obtain health permits, bonds, certificates of qualification, certificates of competency, motor vehicle liability insurance or any other regulatory matter shall first, before the issuance of an occupation tax certificate or a regulatory fee certificate, show evidence of such qualification. (b) Any business required to submit an annual application for continuance of the business shall do so before the occupation tax or regulatory fee certificate is issued.

(Code 1983, § 12-29; Ord. of 11-6-1995, § 2(2)(12-29))



Georgia Secretary of State Brian P. Kemp

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PROFESSIONAL LICENSING BOARDS

Contact the Professional Licensing Boards Division

The Professional Licensing Boards of Georgia are committed to protecting the health, safety and welfare of the citizens through appropriate regulation of professions and businesses. If you have any questions, comments, or concerns, please contact us so that we may better serve you.

Brian P. Kemp
Secretary of State
Professional Licensing Boards Division
237 Coliseum Drive
Macon, Georgia 31217-3858

[Map and Driving Directions](#)

[Click here to Email the Professional Licensing Boards Division](#)

Board	Phone	Fax
Accountancy	478-207-2440	866-888-9718
Architect and Interior Design	478-207-2440	478-314-5805
Athlete Agents	478-207-2440	866-888-8026
Athletic Trainers	478-207-2440	866-888-1308
Auctioneer	478-207-2440	866-888-8026
Barbers	478-207-2440	866-888-1176
Chiropractic	478-207-2440	866-888-1308
Construction Industry	478-207-2440	866-888-9718
Cosmetology	478-207-2440	866-888-1176
Dentistry	478-207-2440	866-888-1308
Dietitians	478-207-2440	877-371-5712
Dispensing Opticians	478-207-2440	866-888-7127
Foresters	478-207-2440	478-314-5805
Funeral Service	478-207-2440	866-888-8026
Geologists	478-207-2440	866-888-9718
Hearing Aid Dealers and Dispensers	478-207-2440	866-888-7127
Landscape Architects	478-207-2440	478-314-5805
Librarians	478-207-2440	866-888-1176
Massage Therapists	478-207-2440	866-888-7127
Nursing Home Administrators	478-207-2440	866-888-7127
Occupational Therapy	478-207-2440	866-888-7127
Optometry	478-207-2440	866-888-1308
Pharmacy	478-207-2440	866-888-1308
Physical Therapy	478-207-2440	866-888-1308
Podiatry	478-207-2440	866-888-7127
Practical Nurses	478-207-2440	877-371-5712

Private Detective and Security Agencies	478-207-2440	866-888-8026
Professional Counselors, Social Workers, and Marriage and Family Therapists	478-207-2440	866-888-7127
Professional Engineers and Land Surveyors	478-207-2440	866-888-9718
Psychologists	478-207-2440	866-888-7127
Registered Nurses	478-207-2440	877-371-5712
Residential and General Contractors	478-207-2440	478-314-5805
Speech-Language Pathology and Audiology	478-207-2440	866-888-1308
Used Motor Vehicle Dealers and Parts Dealers	478-207-2440	866-888-8026
Veterinary Medicine	478-207-2440	866-888-1308
Water/Waste Water Treatment Plant Operators and Laboratory Analysts	478-207-2440	866-888-8026
Investigations Section	478-207-1365	478-314-9091